## NYSE Regulation

## VIA FACSIMILE AND U.S. MAIL

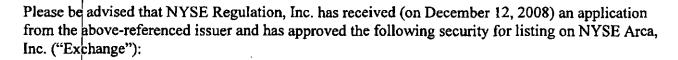
December 16, 2008

Ms. Velma Smith, Branch Chief Branch of Filer Support 2, Mailstop 1-4 Securities and Exchange Commission 450 Fifth Street, N.W., Room #1004 Washington, D.C. 20549

Re:

Safety-First Trust Series 2006-6

Dear Ms. Smith:



## Principal-Protected Trust Certificates Linked to the S&P 500 Index, the Dow Jones EURO STOXX 50 Index and the Nikkei 225 Stock Average Due March 6, 2014

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely

Craig A Gray

Manager, Listing Compliance

Enclosure

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